



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Peter Grahn
DOCKET NO.: 08-24003.001-R-2
PARCEL NO.: 14-33-108-043-0000

The parties of record before the Property Tax Appeal Board are Peter Grahn, the appellant, by attorney Frank W. Jaffe, of Jaffe & Berlin, LLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$ 21,319
IMPR.: \$ 181,566
TOTAL: \$ 202,885**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject site is improved with a one year old, three-story, masonry, single-family dwelling. The subject's improvement size is 4,585 square feet of living area, which equates to an improvement assessment of \$54.00 per square foot of living area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information, as well as color photographs, for five properties suggested as comparable to the subject. The comparables are described as three-story, masonry, single-family dwellings located within three blocks of the subject. Additionally, the comparables range: in age from one to two years; in size from 4,636 to 5,907 square feet of living area; and in improvement assessment from \$43.00 to \$48.55 per square foot of living area. The comparables also have various amenities, including one or more fireplaces and central air conditioning. The appellant also noted that comparable #1, located next door to the subject, sold in March 2007 for \$4,300,000, or \$727.95 per square foot, including land. Comparable #2 sold in August 2006 for \$3,825,000, or \$816.26 per square foot, including land.

The appellant also argued that the subject property's land square footage as listed by the county is incorrect. In support of this, the appellant submitted a plat of survey dated May 16, 2007 that indicates the lot size is 3,250 square feet.

Additionally, the appellant submitted a written brief requesting a further reduction due to the subject's locational stigma. The appellant provided a satellite photograph indicating the subject's proximity to several drinking establishments in the area. An opinion letter was provided by a state certified appraiser indicating this external obsolescence would likely impact the home's value in the range of negative 10-15%. No opinion of the value of the subject was provided, however, and the appraiser was not present at the hearing to provide testimony.

As a final argument, the appellant indicated that although the subject was completed during 2008, it remained unsold and was therefore entitled to a partial year adjustment. In support of this argument, the appellant submitted a Certificate of Occupancy dated February 13, 2008, a sworn contractor's statement signed by the appellant stating the total hard project costs were \$1,475,989, a receipt for painting dated April 2008, and a receipt for carpeting dated September 2008. The appellant indicated that the total cost of construction was \$1,690,000, excluding the land value. He requested a 25% reduction in the assessed value as the home was not fully completed until June 2008. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$247,590 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. One comparable was located within a one-quarter mile radius of the subject, while the others were in the same neighborhood. The comparables are described as two-story or three-story, masonry or stucco, single-family dwellings. Additionally, the comparables range: in age from 14 to 56 years; in size from 4,178 to 4,947 square feet of living area; and in improvement assessments from \$41.56 to \$58.67 per square foot of living area. Comparable #2 was listed as being in deluxe condition. The comparables also have several amenities. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellant indicated the subject sold for \$3,250,000 on August 10, 2009. He also argued that the purchasers received a reduction in assessed value in 2009 from the board of review based on partial occupancy.

At hearing, the appellant testified: that the land square footage as listed by the county is incorrect; that the board of review grants vacancy relief for unoccupied properties; and that the

subject's location is a stigma as it is located in a heavy nightlife area. On cross-examination, the board of review's representative countered that the appellant's comparable #1, located next door to the subject, and also constructed by the appellant, sold for \$4,300,000, or \$727.95 per square foot. The board of review also argued that 35 ILCS 200/9-160 and 200/9-180 only apply to uninhabitable property.

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

As to the subject's land square footage, the Board gives the most weight to the plat of survey submitted by the appellant. Therefore, the Board finds the subject's site contains 3,250 square feet of area.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of this appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

The Board finds that Comparables #2, #3, #4, and #5 submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$43.88 to \$48.55 per square foot of living area. The other comparables received diminished weight as they varied in size, location, design, construction, and condition. The subject's improvement assessment of \$54.00 per square foot of living area is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is not equitable, and a reduction in the subject's assessment is warranted on this basis.

Finally, a further reduction in the subject's improvement assessment is warranted on the basis of habitability. Sections 9-160 and 9-180 of the Property Tax Code provide in part:

"The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year.." (35 ILCS 200/9-180).

The appellant submitted a Certificate of Occupancy dated February 13, 2008, whereby permission was granted to occupy the subject property. The Board gives less weight to the contractor's statement signed by the appellant, and the receipts for painting and carpeting. Accordingly, the appellant should receive a reduction in the improvement assessment from January 1, 2008 through February 13, 2008.

Finally, this Board gives no merit to the argument that the subject's location is a stigma. The appellant provided a closing statement indicating the subject sold in August 2009 for \$3,250,000, well above the 2008 market value of \$2,804,146 indicated by the assessor. No weight was given to the appraiser's vague letter of opinion as well.

As such, a reduction in the subject's assessment will be granted for the reasons stated above.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

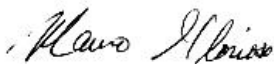


Chairman



Member

Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2013



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.